

ENROLLED ORDINANCE 158-164

REPEAL AND RECREATE WAUKESHA COUNTY CODE PROVISION PERTAINING  
TO SALE OF TAX DEEDED PROPERTY AT APPRAISED VALUE

WHEREAS Waukesha County worked with its state legislative delegation to change Wisconsin Statutes on provisions regarding the sale of tax delinquent properties, and

WHEREAS the Legislature, by adoption of 2003 Wisconsin Act 123, has changed Wisconsin Statutes to permit sale of tax delinquent property by certified appraisal or a value determined by a committee designated by the County Board, and

WHEREAS the Waukesha County Code should be amended to incorporate the new statutory provisions.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA DOES  
HEREBY ORDAIN AS FOLLOWS:

Section 1. Repeal and recreate Section 6-44 of the Waukesha County Code of Ordinances to read as follows:

- (a) Any land acquired by the county by tax deed cannot be sold unless the sale and appraised value of such real estate has first been advertised according to statute.
- (b) No real estate acquired by tax deed may be sold for less than the appraised value. After Waukesha County gains title to a property by tax foreclosure, the initial appraised value shall be determined as follows:
  - 1. If the total assessed value is \$5,000 or greater, the appraised value shall be determined by a certified appraisal.
  - 2. If the total assessed value is less than \$5,000, the appraised value shall be an amount as determined at the discretion of the County Board's Executive Committee.
- (c) At least annually and prior to auction, the County Board's Executive Committee shall determine, at its discretion, appraised values for all properties which had been previously appraised and advertised for sale pursuant to Wisconsin Statutes 75.69(1).
  - 1. The amount of the appraised values may be the same as, greater than, or less than prior appraised value determinations or prior certified appraisals.
  - 2. A property whose value is determined to be less than a prior determination or appraisal cannot be sold unless advertised according to statute and unless adjacent property owners have been notified of the new value in writing by the County Treasurer.
- (d) Except for property sold at auction, all tax deeded property shall be sold in accordance with this Article.

Section 2. This ordinance shall be effective upon approval and publication.

Section 3. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the County of Waukesha, Wisconsin as an addition or amendment thereto and shall be appropriately renumbered to conform to the numbering system contained therein.

Section 4. Any code section or part of a section in conflict with this ordinance is hereby repealed and declared null and void and of no effect.